REGISTERED No. M. 4631.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. II] Trivandrum, Wednesday, 11th December 1957 [No. 130

Law Department

NOTIFICATION.

LD (b) 4-7829/57/Law.

Dated, Trivandrum, the 11th December 1957.

The following Ordinance promulgated by the Governor is hereby published for general information.

By order of the Governor,

P. D. THOMMEN,
Law Secretary.

ORDINANCE No. 8 OF 1957.

THE GENERAL SALES TAX (AMENDMENT) ORDINANCE, 1957.

Promulgated by the Governor in the Eighth Year of the Republic of India.

AN

ORDINANCE

to amend the General Sales Tax Act, 1125.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinance: —

1. *Short title and commencement.*—(1) This Ordinance may be called the General Sales Tax (Amendment) Ordinance, 1957.

(2) It shall come into force with effect on and from the 14th day of December, 1957.

2. *Amendment of Section 3, Act XI of 1125.*—In section 3, sub-section (2), of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act,—

(i) for item (i), the following item shall be substituted, namely: —

"(i) Pure silk cloth other than that woven on handloom.	Eight naye paise"; and

(ii) item (ii) and Explanations I and II thereto shall be omitted.

3. *Amendment of section 5, Act XI of 1125.*—In section 5 of the principal Act, in clause (i), the words "and sold by persons dealing exclusively in such cloth" shall be omitted.

4. *Insertion of a new section 5A in Act XI of 1125.*—After section 5 of the principal Act, the following new section shall be inserted, namely: —

"5A. *Exemption of tax on the sale of mill-made textiles (other than pure silk), tobacco and sugar.*

(1) The sale by any dealer of—

(i) mill-made textiles, other than pure silk;
(ii) tobacco; and
(iii) sugar,

other than stock of such goods in his possession, custody or control immediately before the 14th day of December, 1957, shall, as from that date, be exempt from taxation under section 3, sub-section (1).

(2) It shall be competent for the assessing authority to require any dealer carrying on business in any kind of goods mentioned in sub-section (1) to submit statements showing the quantity of stock of such goods which he is in possession, control or custody immediately before the 14th day of December, 1957, the prices of such goods and such other particulars as may be prescribed.

(3) Every registered dealer and every person licensed under this Act, having any stock of the goods mentioned in sub-section (1) immediately before the 14th day of December, 1957, shall maintain true and correct accounts in the prescribed manner showing the particulars of such goods, the quantity sold on and after the said date and the value thereof.

(4) Subject to such rules, if any, as may be made by the Government in this behalf, the Government or any officer authorised by the Government may compound for a consolidated payment the tax that would be payable on the sale of the goods

mentioned in sub-section (1) in the possession, control or custody of any dealer immediately before the 14th day of December, 1957. In fixing the amount of consolldated payment to be accepted from any dealer under this sub-section, the amount, if any, payable as surcharge on the tax payable on the sale of such goods under section 3 of the Kerala Surcharge on Taxes Act, 1957, shall also be taken into account."

5. *Amendment of section 19, Act XI of 1125.*—In section 19 of the principal Act, after clause (a), the following clause shall be inserted, namely:—

"(aa) wilfully submits an untrue statement or fails to submit a statement as required by sub-section (2) of section 5A; or".

6. *Amendment of Schedule I, Act XI of 1125.*—In Schedule I to the principal Act, Items 2, 5 and 13 shall be omitted.

B. Ramakrishna Rao,
Governor.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT CENTRAL PRESS, TRIVANDRUM, 1957.